WO 2005/033408 (441 PCT)

<u>ABSTRACT</u>

This invention relates to a sheet comprising at least a first ply P<sub>1</sub> and a second ply

P<sub>2</sub> superimposed on one another and made of absorbent paper, such as tissue paper, each ply

having a grammage of between 10 and 40 g/m<sup>2</sup>, the first ply presenting on its outer side cavities

formed by embossing, corresponding to protuberances on its other side adjacent to the second

ply. The sheet is characterized in that the first ply P1 comprises first zones A1 forming cells with

first cavities (12), the cells being surrounded by second zones A2 with second cavities (18), the

first zones A<sub>1</sub> being in relief on the outer side in relation to the second zones A<sub>2</sub> with a level

difference N<sub>A</sub>, the first zones A<sub>1</sub> presenting a contour D with a marking line.

The invention also relates to the embossing device permitting such a sheet product

to be obtained.

The product of the invention is applicable to the manufacture of paper for sanitary

or household use.

Drawing for the abstract: Figure 2.

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